1. (Twice Amended) A napkin assembly for a dispenser, the napkin assembly comprising:

a first continuous napkin sheet further comprising a plurality of napkins wherein each napkin has a basis weight from 20 gsm to 40 gsm and is connected to an adjacent napkin in series by a plurality of tabs, the first napkin sheet having a plurality of folds where all of the folds are parallel to one another;

a second continuous napkin sheet further comprising a plurality of napkins wherein each napkin has a basis weight from 20 gsm to 40 gsm and is connected to an adjacent napkin in series by a plurality of tabs, the second napkin sheet having a plurality of folds where all of the folds are parallel to one another, the second napkin sheet being positioned proximate to the first napkin sheet in an offset relation so that the first and second napkin sheets are formed into a nested configuration for dispensing.

- 2. (Amended) The napkin assembly of claim 1 wherein each napkin of the first and second napkin sheets further comprises a first member integrally formed with a second member forming one of the folds of the plurality of folds between the first and second members; and at least one napkin from the first napkin sheet terminates at about the fold of a respective napkin from the second napkin sheet.
- 3. The napkin assembly of claim 2 wherein at least 500 napkins from the first napkin sheet terminate at about the fold of a respective napkin from the second napkin sheet.
- 4. (Amended) The napkin assembly of claim 1 wherein the napkin basis weight is 30 gsm.
- 5. The napkin assembly of claim 1 wherein the napkins comprise pulp fibers.
- 6. (Amended) The napkin assembly of claim 1 wherein the machine direction tensile is greater than $2000 g_f$.